--- 8 Cigarettes - “Series of 1919” - 22 x 28 mm. - scanned at 200% scale ---

The printing of the eight cigarette “Series of 1919” was connected with the **Budget of 1918** which doubled the excise duty on *small* cigarettes from $ 3.00 to $ 6.00 per thousand. During the 1914-18 war years the companies had been generally been producing a 10¢ pack of seven cigarettes, and with the increase in the tobacco duty in 1918, some introduced the eight cigarette pack, probably at 15¢.

“Imperial Tobacco” apparently maintained their production of seven cigarettes, only switching to the package of eight when the **Budget of 1922** increased *small cigarette* excise duty to $ 7.50 per thousand.

★**RC-271** - 8 cigarettes, perf 12,
mimeographed **1-10-D / 8 - 40** in August 1940
by Macdonald Tobacco, Montreal

★**RC-271 SP** - 8 cigarettes, perf 12,
stamped ***Sample*** in script

The whole interplay of sizes between seven, eight, nine, ten and cigarettes undoubtedly is related to the Budgets immediately following the first world war, and the companies attempt to maintain the package price at a constant price level. Adding to this mix, in the same time era, were twelve, fourteen and fifteen cigarettes (probably balancing around 20¢ per package), and eighteen and twenty cigarettes (around 25¢ per package).

[Excise Duty]	1914:	Any leaf, not more than 3 pounds per 1000	$ 3.00 per thousand
	1918:	Any leaf, not more than 3 pounds per 1000	$ 6.00 per thousand
	1922:	Any leaf, not more than 3 pounds per 1000	$ 7.50 per thousand
	1923:	Any leaf, not more than 3 pounds per 1000	$ 6.00 per thousand
	1932:	Any leaf, not more than 3 pounds per 1000	$ 4.00 per thousand

--- 8 Cigarettes - “Series of 1919” - 22 x 28 mm. - scanned at 200% scale ---

The collection contains several rough cut imperforates, which I had thought were a compound *imperforate* x *coarse roulette*. One from “Tuckett Tobacco” (in December 1932) is *imperforate* vertically, and *rough cut* horizontally, the other (roller cancelled by “Macdonald Tobacco”) is *imperforate* horizontally and *rough cut* vertically. These were probably imperforates prepared in roll-form, and separated by a dull knife at the packaging machine.

★**RC-274** - 8 cigarettes, *imperf*, coded **1-18-E / 98**, by “Tuckett Tobacco”, Hamilton, in September 1938

★**RC-274** - 8 cigarettes, imperf,
1-18-E / CIGARETTES / L-32 from December 1932
[is this stamp roulette horizontally] ?

★**RC-274** - 8 cigarettes, imperf,
Macdonald’s roller cancelled **1-10-D**
[is this stamp roulette vertically] ?

--- 8 Cigarettes - Series of 1919 - “Imperial Tobacco” - 22 x 28 mm. - scanned at 150% scale ---

--- imperf - cancellation reading horizontally - 9 copies to date ---

★**RC-274** - 8 cigarettes, *imperf*, coded **6-10-D / CIGARETTES / 8 1923** in August 1923

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1923	---	---	---	---	---	---	---	8	---	---	11	---
1924	---	---	---	4	---	---	---	---	9	10	---	---
1925	---	2	---	4	5	---	7	---	---	---	---	---

--- imperf - cancellation reading vertically up - 3 copies to date ---

★**RC-274** - 8 cigarettes, *imperf*, coded **6-10-D / 1231** in December 1931

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1931	---	---	---	---	---	---	---	---	---	---	---	1231
1932	---	232	---	---	532	---	---	---	---	---	---	---

--- imperf - cancellation reading vertically up - a single copy to date ---

★**RC-274** - 8 cigarettes, *imperf*, coded **6-10-D / AD2** in October 1932

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	AD2	---	---
1933	---	---	---	---	---	---	---	---	---	---	---	---

--- imperf - cancellation reading horizontally - ---

★**RC-274** - 8 cigarettes, *imperf*, coded **AKC / 6-10D** in July 1940

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	AKC	---	---	---	---	---

--- 8 Cigarettes - Series of 1919 - “Tuckett Tobacco” - 22 x 28 mm. - scanned at 150% scale ---

--- imperf - cancellation reading vertically down - 6 copies to date ---

★**RC-274** - 8 cigarettes, *imperf*, coded **1-18-E / CIGARETTES / G 32** by “Tuckett Tobacco” in July 1932

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	F 32	G 32	---	---	---	---	L 32
1933	---	B 33	---	---	---	---	---	H 33	---	---	---	---
1934	---	---	C 34	---	---	---	---	---	---	---	---	---

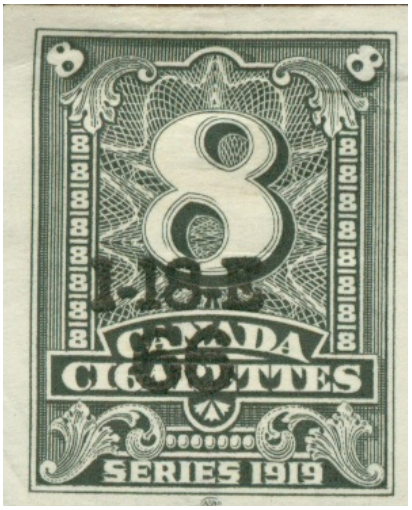
--- imperf - cancellation reading vertically down - 3 copies to date ---

★**RC-274** - 8 cigarettes, *imperf*, coded **1-18-E / 54** by “Tuckett Tobacco” in May 1934

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	54	---	---	84	---	---	---	---
1935	---	---	---	---	---	65	---	---	---	---	---	---
1936	---	26	---	---	---	---	---	---	---	---	---	---

65 was taken from eBay

--- imperf - cancellation reading horizontally - 9 copies to date ---



★**RC-274** - 8 cigarettes, *imperf*, coded **1-18-E / 66** by "Tuckett Tobacco" in June 1936

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	---	**66**	---	---	---	**106**	---	---
1937	**17**	**27**	**37**	---	---	**67**	---	---	---	---	**117**	---
1938	---	---	---	**48**	**58**	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---

--- imperf - cancellation reading horizontally - 3 copies to date ---

★**RC-274** - 8 cigarettes, *imperf*, coded **1-18-E / BJC** by "Tuckett Tobacco" in August 1939

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	**CJA**	---	---	---	**AJC**	**BJC**	---	---	---	---
1940	---	---	---	---	---	---	---	---	---	---	---	---

--- C-325 - 8 Cigarettes - imperforate - “Series of 1919” - Macdonald Tobacco - 1932-1940 ---

Prior to its *wartime use* in 1940, the only listed dated use of the eight cigarette stamp by “Macdonald Tobacco”, Montreal, is an imperforate copy of the “Series of 1919” from October 1932, with the heavy repeating violet roller cancellation **1-10-D / 10-32 / 1-10D / 10-32** which is characteristic of stamps purchased before the 1932 Budget was tabled. Prior to the Budget of 1932 “Macdonald Tobacco” was merely roller coding their eight cigarette production with **1-10-D** and no date code table can be drawn.

The Budget of 1932 had reduced the excise duty on *small* cigarettes from $6.00 to $4.00 per 1000, and this was probably the final run of the eight cigarettes as “Macdonald Tobacco” switched to nine cigarettes for 10¢ under the new budget.

★**RC-274** - 8 cigarettes, imperf, roller cancelled **1-10-D / 6-32**, by “Macdonald Tobacco” in June 1932

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	6-32	---	---	---	10-32	---	---

As an interim measure under the June 1940 Budget, “Macdonald Tobacco”, Montreal, used the imperforate in June 1940.

★**RC-274** - 8 cigarettes, imperf, mimeographed **1-10-D / 6-40**, by “Macdonald Tobacco” in June 1940

[★RC-274]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	6-40	---	---	---	---	---	---

Under the June 1940 Budget, “Macdonald Tobacco”, Montreal, used the perforated stamp in August of 1940.

★**RC-271** - 8 cigarettes, perf 12, mimeographed **1-10-D / 8-40**, by “Macdonald Tobacco” in August 1940

[★RC-271]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	8-40	---	---	---	---

--- the eight cigarette transfer roll and plates ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Transfer Roll, No. 50-XG for the “Series of 1919” eight cigarette stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1 and 2 for the eight cigarette “Series of 1919” stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal. These 260 impression plates were probably arranged - 2 by (10 x 13) stamps - JBH.

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die OG-391 for the “Series of 1919” eight cigarette stamp.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1919 \ 8 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 11th 2013, JBH